

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

To: County Auditors

From: Budget Division
Department of Local Government Finance

Re: Updated Personal Property ERA Checklist

Date: May 2004

In order to ensure more efficient and timely processing of abatements, the following checklist has been provided. Please review and utilize prior to submitting any Form 322 ERA/PPME or Form 322 ERA/PPR&DE to the Department.

The Department of Local Government Finance will collect the 322 ERA/PPME & 322 ERA/PPR&DE forms from counties after the May 15, 2004 deadline, or June 14, 2004 if an extension was granted. Because May 15th falls on a Saturday, all applications must be postmarked by May 17, 2004 to be filed timely unless an extension was granted. Taxpayers must submit a completed application in duplicate, with attachments, to the County Auditor's office. This allows a duplicate copy to remain with the County Auditor while a file-stamped copy is forwarded to the Department for consideration.

If a taxpayer submits an incomplete form, the County Auditor should request the missing information from the taxpayer. If the County Auditor forwards incomplete applications to the Department, the Department will return incomplete forms to the County Auditor's office with a maximum of 15 days to supply the missing information. Failure to submit complete applications may result in the loss of all or a portion of the taxpayer's claim.

The following information must be included with each application:

FORM 322ERA/PPME or 322ERA/PPR&DE

Taxpayer signature _____ *Section 7 of Form 322ERA/PPME*
Auditor signature or stamp _____ *Section 8 of Form 322ERA/PPME*

BUSINESS TANGIBLE PERSONAL PROPERTY RETURN (FORM 103-LONG)

Current year _____ *2004 pay 2005*
Prior year _____ *2003 pay 2004*

RETURN OF SPECIAL TOOLS (FORM 103-T) Necessary only if Line 60 of the March 1, 2003 or 2004 Form 103-Long is complete

Current year _____ *2004 pay 2005*
Prior year _____ *2003 pay 2004*

STATEMENT OF BENEFITS (FORM SB-1)

Approved copy (page 2 has signatures) _____

COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)

Approved copy (page 2 has signatures) _____

RESOLUTION

Resolution corresponding to Statement of Benefits _____

To determine the correct resolution for a taxpayer, compare the date the designating body signed page 2 of Form SB-1 to the date the resolution was signed.

EQUIPMENT LIST if necessary

Necessary only if Section 3 of Form 322 ERA/PPME or Form 322 ERA/PPR&DE complete _____

LATE FILING

Date application file-stamped or signed by auditor _____

Refer to Section 8 of Form 322 ERA/PPME or date stamped.

Is this date May 17, 2004* or earlier? _____

If after May 17, 2004*, is an approved extension letter attached? _____

A copy of postmarked envelope is necessary if application is filed with the auditor after the appropriate deadline.

*Because May 15th falls on a Saturday, all applications must be postmarked by May 17, 2004 to be filed timely unless an extension was granted.

Companies may provide additional material other than what is listed. At a minimum, a taxpayer must file the information above with the County Auditor for forwarding to the Department.

Should you have questions, please contact Pam Eustace at (317) 232-3758 or Deanne Ludwig at (317) 233-6835.